

Proposed Amendment for Workshop for Permanent Regulation for the SB 376

**Existing Language**

Sec. 2. Registration of Taxpayer

- a. The Department shall use the best information available to identify the taxpayer and shall register and notify the taxpayer of its requirement to pay the excise tax. Failure to notify or register a taxpayer does not eliminate the requirement to pay the excise tax on passenger transportation.

**Suggested Language**

Sec. 2. Registration of Taxpayer

- a. All persons subject to the tax, after complying with the licensing and insurance requirements set forth in Assembly Bill 175 and Assembly Bill 176 of the 2015 Legislature must register with the Department of Taxation.
- b. Notwithstanding the provisions of Sec. 2a, the Department may use the best information available to identify and notify taxpayers of their requirement to pay the excise tax.
- c. Failure to notify or register a taxpayer does not eliminate the requirement to register and remit timely payment of the excise tax on passenger transportation

Notes:

The Department of Taxation should not become an investigatory unit that must seek out those who are subject to this excise tax. As in all other taxes due in this state and remitted to the Department of Taxation, it is incumbent for the persons subject to any tax to be the responsible person for registering the tax. The original draft puts that burden on the Department of Taxation.